

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh anggaran partisipatif dan *workplace spirituality* terhadap kinerja karyawan pada Dinas Pendapatan dan Pengelolaan Keuangan Kota Surabaya yang beralamat di Jalan Jimerto 25-27 lantai 2 Surabaya.

Metode penelitian yang digunakan yaitu metode kuantitatif sedangkan pengambilan sampel menggunakan teknik *purposive sampling*. Teknik pengumpulan data dengan menggunakan metode survei dengan cara menyebarkan sebanyak 80 kuesioner. Sebanyak 70 kuesioner atau 88% dari total kuesioner yang disebar layak untuk diolah. Data yang dikumpulkan diolah dan dianalisis menggunakan analisis regresi linear berganda.

Hasil dari penelitian ini menunjukkan bahwa (a) anggaran partisipatif berpengaruh positif terhadap kinerja karyawan, semakin tinggi tingkat partisipasi membuat kinerja karyawan semakin meningkat, (b) *workplace spirituality* berpengaruh positif terhadap kinerja karyawan, artinya semakin baik penerapan nilai-nilai spiritual ditempat kerja maka kinerja karyawan akan semakin meningkat.

Kata kunci: anggaran partisipatif, *workplace spirituality*, kinerja karyawan



ABSTRACT

This research is meant to examine the influence of participatory budget and workplace spirituality to the employee performance at the Department of Revenue and Financial Management Surabaya City which is located on Jalan Jimerto 25-27 2nd floors Surabaya.

The research method has been done by using quantitative method meanwhile the sample collection has been conducted by using purposive sampling technique. The data collection technique has been done by performing survey method by issuing 80 questionnaires. There are 70 of 80 questionnaires or 88% from the total questionnaires are feasible to be analyzed. The collected data has been analyzed by using multiple linear regressions analysis.

The result of this research shows that (a) participatory budget has positive influence to the employee performance, when the participation level is high, it will encourage the enhancement of employee performance; (b) workplace spirituality has positive influence to the employee performance, when the implementation of workplace spirituality is getting better, the employee performance will increase.

Keywords: *Participatory budget, workplace spirituality, employee performance.*

